

# House Amendment 8466

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1 1 Amend House File 2574 as follows:  
1 2 #1. Page 2, by inserting after line 29 the  
1 3 following:  
1 4 \_\_\_\_. Section 423.3, as enacted by 2003 Iowa  
1 5 Acts, First Extraordinary Session, chapter 2, section  
1 6 96, is amended by adding the following new subsection:  
1 7 NEW SUBSECTION. 84. The sales price from the sale  
1 8 of building materials, supplies, goods, wares, or  
1 9 merchandise sold to a nonprofit Iowa affiliate of a  
1 10 nonprofit international organization whose primary  
1 11 activity is the promotion of the construction,  
1 12 remodeling, or rehabilitation of one or two-family  
1 13 dwellings for use by low-income families and where the  
1 14 building materials, supplies, goods, wares, or  
1 15 merchandise are used in the construction, remodeling,  
1 16 or rehabilitation of such dwellings.  
1 17 Sec. \_\_\_\_. Section 423.4, subsection 1, as enacted  
1 18 by 2003 Iowa Acts, First Extraordinary Session,  
1 19 chapter 2, section 97, is amended to read as follows:  
1 20 1. A private nonprofit educational institution in  
1 21 this state, nonprofit Iowa affiliate of a nonprofit  
1 22 international organization whose primary activity is  
1 23 the promotion of the construction, remodeling, or  
1 24 rehabilitation of one or two-family dwellings for low-  
1 25 income families, nonprofit private museum in this  
1 26 state, tax-certifying or tax-levying body or  
1 27 governmental subdivision of the state, including the  
1 28 state board of regents, state department of human  
1 29 services, state department of transportation, a  
1 30 municipally owned solid waste facility which sells all  
1 31 or part of its processed waste as fuel to a  
1 32 municipally owned public utility, and all divisions,  
1 33 boards, commissions, agencies, or instrumentalities of  
1 34 state, federal, county, or municipal government which  
1 35 do not have earnings going to the benefit of an equity  
1 36 investor or stockholder, may make application to the  
1 37 department for the refund of the sales or use tax upon  
1 38 the sales price of all sales of goods, wares, or  
1 39 merchandise, or from services furnished to a  
1 40 contractor, used in the fulfillment of a written  
1 41 contract with the state of Iowa, any political  
1 42 subdivision of the state, or a division, board,  
1 43 commission, agency, or instrumentality of the state or  
1 44 a political subdivision, a private nonprofit  
1 45 educational institution in this state, such nonprofit  
1 46 Iowa affiliate, or a nonprofit private museum in this  
1 47 state if the property becomes an integral part of the  
1 48 project under contract and at the completion of the  
1 49 project becomes public property, is devoted to  
1 50 educational uses, becomes part of a low-income one or  
2 1 two-family dwelling in the state, or becomes a  
2 2 nonprofit private museum; except goods, wares, or  
2 3 merchandise, or services furnished which are used in  
2 4 the performance of any contract in connection with the  
2 5 operation of any municipal utility engaged in selling  
2 6 gas, electricity, or heat to the general public or in  
2 7 connection with the operation of a municipal pay  
2 8 television system; and except goods, wares, and  
2 9 merchandise used in the performance of a contract for  
2 10 a "project" under chapter 419 as defined in that  
2 11 chapter other than goods, wares, or merchandise used  
2 12 in the performance of a contract for a "project" under  
2 13 chapter 419 for which a bond issue was approved by a  
2 14 municipality prior to July 1, 1968, or for which the  
2 15 goods, wares, or merchandise becomes an integral part  
2 16 of the project under contract and at the completion of  
2 17 the project becomes public property or is devoted to  
2 18 educational uses.  
2 19 a. Such contractor shall state under oath, on  
2 20 forms provided by the department, the amount of such  
2 21 sales of goods, wares, or merchandise, or services  
2 22 furnished and used in the performance of such  
2 23 contract, and upon which sales or use tax has been  
2 24 paid, and shall file such forms with the governmental

2 25 unit, private nonprofit educational institution, such  
2 26 nonprofit Iowa affiliate, or nonprofit private museum  
2 27 which has made any written contract for performance by  
2 28 the contractor. The forms shall be filed by the  
2 29 contractor with the governmental unit, educational  
2 30 institution, such nonprofit Iowa affiliate, or  
2 31 nonprofit private museum before final settlement is  
2 32 made.

2 33       b. Such governmental unit, educational  
2 34 institution, nonprofit Iowa affiliate, or nonprofit  
2 35 private museum shall, not more than one year after the  
2 36 final settlement has been made, make application to  
2 37 the department for any refund of the amount of the  
2 38 sales or use tax which shall have been paid upon any  
2 39 goods, wares, or merchandise, or services furnished,  
2 40 the application to be made in the manner and upon  
2 41 forms to be provided by the department, and the  
2 42 department shall forthwith audit the claim and, if  
2 43 approved, issue a warrant to the governmental unit,  
2 44 educational institution, or nonprofit private museum  
2 45 in the amount of the sales or use tax which has been  
2 46 paid to the state of Iowa under the contract.

2 47       Refunds authorized under this subsection shall  
2 48 accrue interest at the rate in effect under section  
2 49 421.7 from the first day of the second calendar month  
2 50 following the date the refund claim is received by the  
3 1 department.

3 2       c. Any contractor who willfully makes a false  
3 3 report of tax paid under the provisions of this  
3 4 subsection is guilty of a simple misdemeanor and in  
3 5 addition shall be liable for the payment of the tax  
3 6 and any applicable penalty and interest.>

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3 10 KURTENBACH of Story

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